

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 9075 of 2007(E)

PETITIONER:

**M/S.WIPRO LIMITED, N.A.28,
THATTANCHAVADY INDUSTRIAL ESTATE,
PONDICHERRY-605009. REPRESENTED BY ITS
OPERATIONS MANAGER- KERALA
MR.BHASURANGAN K.**

**BY ADV. SRI.JOSEPH MARKOSE
SRI.MITHUN MARKOS**

RESPONDENTS:

- 1. THE STATE OF KERALA, REPRESENTED BY
SECRETARY TO THE MINISTER OF FINANCE,
GOVERNMENT SECRETARIAT,
TRIVANDRUM.**
- 2. THE COMMERCIAL OF COMMERCIAL TAXES,
TRIVANDRUM.**
- 3. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
VELANTHAVALAM.**
- 4. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAXES CHECK POST,
WALAYAR.**
- 5. ASSISTANT COMMISSIONER (ASSMT.),
KVAT SPECIAL CIRCLE,
ERNAKULAM.**
- 6. INDIAN BANK, TECHNOLOGY MANAGEMENT
DEPARTMENT, 66 RAJAJI SALAI,
CHENNAI-600 001.**

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**7. FIRSTSOURCE SOLUTIONS LIMITED,
111/448, RAJAGIRI ROAD,
KALAMASSERY,KOCHI-683 104.**

**8. TATA AUTOCOMP GY BATTERIES PVT.LTD.,
37/3742 & 43, SREE VALSAM APARTMENT,
PONOTH ROAD, KOCHI-682 017.**

**9. KOTAK MAHINDRA OLD MUTUAL LIFE,
1ST FLOOR, CALVARY ROAD,
WEST FORT INSURANCE PLACEMENT SALES & SERVICE,
REGENCY CENTER, THRISSUR-680 003.**

BY GOVERNMENT PLEADER SMT. MUHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE PURCHASE ORDER DT. 25/7/2006 FROM R6 TO THE PETITIONER.

EXT.P2. COPY OF THE PURCHASE ORDER DT. 22/1/2007 FROM R7 TO THE PETITIONER.

EXT.P3. COPY OF THE PURCHASE ORDER DT. 20/1/2007 FROM R8 TO THE PETITIONER.

EXT.P4. COPY OF THE PURCHASE ORDER DT. 4/11/2006 FROM R9 TO THE PETITIONER.

EXT.P5. COPY OF THE PETITIONER'S SALE INVOICE DT.28/12/2006 TO R6.

EXT.P6. COPY OF THE PETITIONER'S SALE INVOICE DT. 8/3/2007 TO R7.

EXT.P7. COPY OF THE PETITIONER'S SALE INVOICE DT. 28/2/2007 TO R8.

EXT.P8. COPY OF THE PETITIONER'S SALE INVOICE DTD. 19/2/2007 TO R9.

EXT.P9. COPY OF THE NOTICE ISSUED UNDER SECTION 47(2) OF THE K VAT ACT BY R3.

EXT.P10. COPY OF THE JUDGMENT DT. 19/2/2007 IN WPC NO. 4160/2007 PASSED BY THIS COURT.

EXT.P11. COPY OF THE LETTER DT. 8/3/2007 ISSUED PETITIONER'S ADVOCATES TO R3.

EXT.P12. COPY OF THE NOTICE ISSUED UNDER SECTION 47(2) OF K VAT ACT BY R4.

EXT.P13. COPY OF THE NOTICE ISSUED UNDER SECTION 47(2) OF K VAT ACT BY R4.

EXT.P14. COPY OF THE NOTICE ISSUED UNDER SECTION 47(2) OF THE K VAT ACT BY R4.

EXT.P15. COPY OF THE CIRCULAR NO. 51/2006 DT. 19/12/2006 BY R2.

EXT.P16. COPY OF THE INTERIM ORDER DT. 22/2/07 IN WPC NO. 6116/2007 OF THIS COURT.

True copy

K.BALAKRISHNAN NAIR,J.

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Judgment

The point raised by the petitioner is covered by the Judgment of this Court in Writ Petition No.4160/07 dated 19.02.2007. Accordingly, the Writ Petition is allowed. The bond executed by the petitioner shall be discharged.

02.04.2007

K.BALAKRISHNAN NAIR,JUDGE

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